

**A DECLARATORY RESOLUTION designating an
“Economic Revitalization Area” under I.C. 6-1.1-
12.1 for property commonly known as 4041
Parnell Avenue, Fort Wayne, Indiana 46805
(David M. Allen D.D.S. and Associates, P.C. dba
Afdent Dental)**

WHEREAS, Petitioner has duly filed its petition dated October 31, 2011 to have the following described property designated and declared an “Economic Revitalization Area” under Sections 153.13-153.24 of the Municipal Code of the City of Fort Wayne, Indiana, and I.C. 6-1.1-12.1, to wit:

Attached hereto as “Exhibit A” as if a part herein;

and

WHEREAS, said project will create 10 full-time and two part-time, permanent jobs for a total new, annual payroll of \$450,000, with the average new annual job salary being \$37,500 and retain 78 full-time and nine part-time, permanent jobs for a total current annual payroll of \$3,950,000, with the average current, annual job salary being \$45,402; and

WHEREAS, the total estimated project cost is \$601,682; and

WHEREAS, it appears the said petition should be processed to final determination in accordance with the provisions of said Division 6.

NOW, THEREFORE, BE IT RESOLVED BY THE COMMON COUNCIL OF THE CITY OF FORT WAYNE, INDIANA:

SECTION 1. That, subject to the requirements of Section 6, below, the property hereinabove described is hereby designated and declared an “Economic Revitalization Area” under I.C. 6-1.1-12.1. Said designation shall begin upon the effective date of the Confirming Resolution referred to in Section 6 of this Resolution and shall terminate on December 31, 2011, unless otherwise automatically extended in five year increments per I.C. 6-1.1-12.1-9.

SECTION 2. That, upon adoption of the Resolution:

- (a) Said Resolution shall be filed with the Allen County Assessor;
- (b) Said Resolution shall be referred to the Committee on Finance requesting a recommendation from said committee concerning the advisability of designating the above area an “Economic Revitalization Area”;

- (c) Common Council shall publish notice in accordance with I.C. 6-1.1-12.1-2.5 and I.C. 5-3-1 of the adoption and substance of this resolution and setting this designation as an "Economic Revitalization Area" for public hearing;

SECTION 3. That, said designation of the hereinabove described property as an "Economic Revitalization Area" shall apply to a deduction of the assessed value of personal property for new information technology equipment.

SECTION 4. That, the estimate of the number of individuals that will be employed or whose employment will be retained and the estimate of the annual salaries of those individuals and the estimate of the value of new information technology equipment, all contained in Petitioner's Statement of Benefits, are reasonable and are benefits that can be reasonably expected to result from the proposed described installation of new information technology equipment.

SECTION 5. That, the current year approximate tax rates for taxing units within the City would be:

- (a) If the proposed new information technology equipment is not installed, the approximate current year tax rates for this site would be \$3.0384/\$100.
- (b) If the proposed new information technology equipment is installed and no deduction is granted, the approximate current year tax rate for the site would be \$3.0384/\$100 (the change would be negligible).
- (c) If the proposed new information technology equipment is installed and a deduction percentage of eighty percent (80%) is assumed, the approximate current year tax rate for the site would be \$3.0384/\$100 (the change would be negligible).

SECTION 6. That, this Resolution shall be subject to being confirmed, modified and confirmed, or rescinded after public hearing and receipt by Common Council of the above described recommendations and resolution, if applicable.

SECTION 7. That, pursuant to I.C. 6-1.1-12.1, it is hereby determined that the deduction from the assessed value of the new information technology equipment shall be for a period of ten years.

SECTION 8. That, the benefits described in the Petitioner's Statement of Benefits can be reasonably expected to result from the project and are sufficient to justify the applicable deductions.

SECTION 9. That, the taxpayer is non-delinquent on any and all property tax due to jurisdictions within Allen County, Indiana.

SECTION 10. That, pursuant to I.C. 6-1.1-12.1-12 et al, any property owner that has received a deduction under section 3 or 4.5 of said chapter may be required to repay the deduction amount as determined by the county auditor in accordance with section 12 of said

chapter if the property owner ceases operations at the facility for which the deduction was granted and if the Common Council finds that the property owner obtained the deduction by intentionally providing false information concerning the property owner's plans to continue operation at the facility.

SECTION 11. That, this Resolution shall be in full force and effect from and after its passage and any and all necessary approval by the Mayor.

Member of Council

APPROVED AS TO FORM AND LEGALITY

Carol Helton, City Attorney

EXHIBIT "A"

The land referred to in this commitment/policy is situated in the State of Indiana, County of Allen and is described as follows:

Part of the Northwest Quarter of Section 25, Township 31 North, Range 12 East, Allen County, Indiana, more particularly described as follows:

Commencing at a point on the centerline of Parnell Avenue, said point being 21.15 feet North and 9 feet West of the center of Section 25, Township 31 North, Range 12 East, Allen County, Indiana; thence North 1122.4 feet along the centerline of Parnell Avenue; thence West with a deflection angle to the left of 86 degrees, 45 minutes, 30 seconds, a distance of 45.0 feet to the true point of beginning; thence North along the West right-of-way line of Parnell Avenue, a distance of 342.1 feet; thence West with a deflection angle to the left of 89 degrees, 09 minutes, 10 seconds (90 degrees, 00 minutes deed), along the South right-of-way line of Memorial Way, a distance of 60.0 feet; thence Westerly with a deflection angle to the right of 08 degrees, 06 minutes, 30 seconds (08 degrees, 08 minutes deed), along said South right-of-way line, a distance of 106.07 feet; thence West with a deflection angle to the left of 08 degrees, 06 minutes, 30 seconds (08 degrees, 08 minutes deed), along said South right-of-way line, a distance of 65.0 feet; thence Westerly on a curve to the left having a radius of 125.0 feet and along the South right-of-way line of Memorial Way, a distance of 9.65 feet; thence South and parallel to the West right-of-way line of Parnell Avenue, a distance of 274.70 feet; thence West with a deflection angle to the right of 90 degrees, 00 minutes, a distance of 15.0 feet; thence South with a deflection angle to the left of 90 degrees, 00 minutes and parallel to the West right-of-way line of Parnell Avenue, a distance of 71.0 feet; thence Easterly with a deflection angle to the left of 86 degrees, 45 minutes, 30 seconds, a distance of 255.0 feet to the point of beginning, containing 1.92 acres.



CITY OF FT WAYNE

7/2011

OCT 31 2011 *EmL***ECONOMIC REVITALIZATION AREA APPLICATION
CITY OF FORT WAYNE, INDIANA COMMUNITY DEVL.**

APPLICATION IS FOR: (Check appropriate box(es))

- ☐ Real Estate Improvements
☒ Personal Property Improvements
☐ Vacant Commercial or Industrial Building

Total cost of real estate improvements: _____

Total cost of manufacturing equipment improvements: _____

Total cost of research and development equipment improvements: _____

Total cost of logistical distribution equipment improvements: _____

Total cost of information technology equipment improvements: _____

\$ 601,682.03

TOTAL OF ABOVE IMPROVEMENTS: _____

GENERAL INFORMATIONTaxpayer's name: David M. Allen D.D.S. and Associates, PC Telephone number: 260-482-8386Address listed on tax bill: 4041 Parrell Avenue, Fort Wayne, IN 46805Name of business to be designated, if applicable: Afdent DentalYear company was established: 1/1985Address of property to be designated: 4041 Parrell Avenue, Fort Wayne, IN 46805Real estate property identification number: 02-07-25-129-001.000-073Contact person name: Brian C. NordanContact person telephone number: 260-482-8386 Contact person Email: bnordan@afdent.comContact person address: 4041 Parrell Avenue, Fort Wayne, IN 46805

List company officer and/or principal operating personnel

NAME	TITLE	ADDRESS	PHONE NUMBER
David M. Allen D.D.S.	President	1143 W. Rudisell Blvd, Fort Wayne IN 46807	260-482-8386

List all persons or firms having ten percent or more ownership interest in the applicant business and the percentage each holds:

NAME	PERCENTAGE
David M. Allen D.D.S.	100%

- ☐ Yes ☒ No Are any elected officials shareholders or holders of any debt obligation of the applicant or operating business? If yes, who? (name/title) _____
- ☒ Yes ☐ No Is the property for which you are requesting ERA designation totally within the corporate limits of the City of Fort Wayne?
- ☐ Yes ☒ No Is the property for which you are requesting ERA designation located in an Economic Development Target Area (EDTA)? (see attached map for current areas)
- ☐ Yes ☒ No Is the property for which you are requesting ERA designation located in a HUBzone? (see attached map for current areas)
- ☐ Yes ☒ No Do you plan to request state or local assistance to finance public improvements?

Describe the product or service to be produced or offered at the project site: Total Family Dentistry, Oral Conscious Sedation, Oral Surgery, Root Canal Treatment, Cosmetic Enhancements, Dental Implants, Whitening, Denture Institute and Lab, Financial Arrangements- Open Monday-Saturday

In order to be considered an Economic Revitalization Area (ERA), the area must be within the corporate limits of the City of Fort Wayne and must have become undesirable for, or impossible of, normal development and occupancy because of a lack of development, cessation of growth, deterioration of improvements or character of occupancy, age, obsolescence, substandard buildings, or other factors which have impaired values or prevent a normal development of property or use of property. It also includes any area where a facility or group of facilities that are technologically, economically, or energy obsolete is located and where the obsolescence may lead to a decline in employment and tax revenues.

How does the property for which you are requesting designation meet the above definition of an ERA?

All new monitors are LED, which are more energy efficient, All X-rays are now digital saving time, energy and materials. We will be the only dentists office to have both the Ceraec and multiple Conebeam machines. The technology will have significant savings on lab costs due to on site milling for Crowns + Bridges.

REAL PROPERTY INFORMATION

Complete this section of the application if you are requesting a deduction from assessed value for real property improvements.

Describe any structure(s) that is/are currently on the property: N/A

Describe the condition of the structure(s) listed above: N/A

Describe the improvements to be made to the property to be designated for tax abatement purposes: N/A

Projected construction start (month/year): _____

Projected construction completion (month/year): _____

☐ Yes ☒ No Will construction result in Leadership in Energy and Environmental Design (LEED) certification by the U.S. Green Building Council?

☐ Yes ☒ No Will construction use techniques to minimize impact on combined sewer overflows? (i.e. rain gardens, bio swales, etc.)

PERSONAL PROPERTY INFORMATION

Complete this section of the application if you are requesting a deduction from assessed value of new manufacturing, research and development, logistical distribution or information technology equipment.

List below the equipment for which you are seeking an economic revitalization area designation.

Manufacturing equipment must be used in the direct production, manufacture, fabrication, assembly, extraction, mining, processing, refining, or finishing of other tangible personal property at the site to be designated. Research and development equipment consists of laboratory equipment, research and development equipment, computers and computer software, telecommunications equipment or testing equipment used in research and development activities devoted directly and exclusively to experimental or laboratory research and development for new products, new uses of existing products, or improving or testing existing products at the site to be designated. Logistical distribution equipment consists of racking equipment, scanning or coding equipment, separators, conveyors, fork lifts or lifting equipment, transitional moving equipment, packaging equipment, sorting and picking equipment, software for technology used in logistical distribution, is used for the storage or distribution of goods, services, or information. Information technology equipment consists of equipment, including software used in the fields of information processing, office automation, telecommunication facilities and networks, informatics, network administration, software development and fiber optics: (use additional sheets, if necessary)

X-ray, Lab Equipment, Technology Software, State of the art
Computer and Communication Systems

☐ Yes ☒ No Has the above equipment for which you are seeking a designation, ever before been used for any purpose in Indiana? If yes, was the equipment acquired at an arms length transaction from an entity not affiliated with the applicant? ☐ Yes ☐ No

☐ Yes ☒ No Will the equipment be leased?

Equipment purchase date (month/year): 12/11

Equipment installation date (month/year): 12/13

Please provide the depreciation schedule term for equipment under consideration for personal property tax abatement:

5 years

ELIGIBLE VACANT BUILDING INFORMATION

Complete this section of the application if you are requesting a deduction from the current assessed value of a vacant building

☒ Yes ☐ No Has the building for which you are seeking designation for tax abatement been unoccupied for at least one year? Please provide evidence of occupation. (i.e. certificate of occupancy, paid utility receipts, executed lease agreements)

Describe any structure(s) that is/are currently on the property: _____

Describe the condition of the structure(s) listed above: _____

Projected occupancy date (month/year): _____

Describe the efforts of the owner or previous owner in regards to selling, leasing or renting the eligible vacant building during the period the eligible vacant building was unoccupied including how much the building was offered for sale, lease, or rent by the owner or a previous owner during the period the eligible vacant building was unoccupied.

N/A

PUBLIC BENEFIT INFORMATION

EMPLOYMENT INFORMATION FOR FACILITY TO BE DESIGNATED

ESTIMATE OF EMPLOYEES AND PAYROLL FOR FORT WAYNE FACILITY REQUESTING ECONOMIC REVITALIZATION AREA DESIGNATION		
	Number of Employees	Total Annual Payroll
CURRENT NUMBER FULL-TIME	78	3,950,000
CURRENT NUMBER PART-TIME	9	1
NUMBER RETAINED FULL-TIME	78	1
NUMBER RETAINED PART-TIME	9	1
NUMBER ADDITIONAL FULL-TIME	10	450,000
NUMBER ADDITIONAL PART-TIME	2	1

Check the boxes below if the jobs to be created will provide the listed benefits:

- | | | |
|---|--|--|
| ☒ Pension Plan | ☒ Major Medical Plan | ☒ Disability Insurance |
| ☒ Tuition Reimbursement | ☒ Life Insurance | ☒ Dental Insurance |

List any benefits not mentioned above: Long Term Disability, Short Term Disability Insurance

When will you reach the levels of employment shown above? (month/year): 10/2013

Types of jobs to be created as a result of this project? Full Time: 1-Dentist, 3-Hygiene, 3-Assistants, 1-lab, 2-Front Staff. Part Time: 1-Hygiene, 1-Denture

REQUIRED ATTACHMENTS

The following must be attached to the application.

1. **Statement of Benefits Form(s) (first page/front side completed)**
2. **Full legal description of property and a plat map identifying the property boundaries. (Property tax bill legal descriptions are not sufficient.) Should be marked as Exhibit A.**
3. **Check for non-refundable application fee made payable to the City of Fort Wayne.**

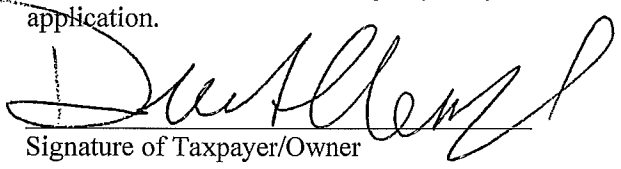
ERA filing fee (either real or personal property improvements)	.1% of total project cost not to exceed \$500
ERA filing fee (both real and personal property improvements)	.1% of total project cost not to exceed \$750
ERA filing fee (vacant commercial or industrial building)	\$500
ERA filing fee in an EDTA	\$100
Amendment to extend designation period	\$300
Waiver of non compliance with ERA filing	\$500 + ERA filing fee

4. **Owner's Certificate (if applicant is not the owner of property to be designated)
Should be marked as Exhibit B if applicable.**

CERTIFICATION

I, as the legal taxpayer and/or owner, hereby certify that all information and representations made on this application and its attached exhibits are true and complete and that neither an Improvement Location Permit nor a Structural Permit has been filed for construction of improvements, nor has any manufacturing, research and development, logistical distribution or information technology equipment which is a part of this application been purchased and installed as of the date of filing of this application. I also certify that the taxpayer is not delinquent on any and all property tax due to taxing jurisdictions within Allen County, Indiana. I understand that any incorrect information on this application may result in a rescission of any tax abatements which I may receive.

I understand that I must file a correctly completed Compliance with Statement of Benefits Form (CF-1/Real Property for real property improvements and CF-1/PP for personal property improvements) with **BOTH** the City of Fort Wayne Community Development Division, **AND** the County Auditor in each year in which I receive a deduction. Failure to file the CF-1 form with either agency may result in a rescission of any tax abatement occurring as a result of this application.


Signature of Taxpayer/Owner

David M. Allen
Printed Name and Title of Applicant

10-26-11
Date



STATEMENT OF BENEFITS PERSONAL PROPERTY

State Form 51764 (5-04)

Prescribed by the Department of Local Government Finance

CITY OF FT WAYNE

FORM
SB - 1 / PP

OCT 31 2011

cmc

INSTRUCTIONS:

1. This statement must be submitted to the body designating the economic revitalization area ~~prior to the public hearing~~ **COMMUNITY DEVL** if the designating body requires information from the applicant in making its decision about whether to designate an Economic Revitalization Area. Otherwise this statement must be submitted to the designating body **BEFORE** a person installs the new manufacturing equipment and/or research and development equipment, and/or logistical distribution equipment and/or information technology equipment for which the person wishes to claim a deduction. "Projects" planned or committed to after July 1, 1987 and areas designated after July 1, 1987 require a STATEMENT OF BENEFITS. (IC 6-1.1-12.1)
2. Approval of the designating body (City Council, Town Board, County Council, etc.) must be obtained prior to installation of the new manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment, **BEFORE** a deduction may be approved
3. To obtain a deduction, Form 322 ERA/PPME and/or Form 322 ERA/PP Other, must be filed with the county auditor. Form 322 ERA/PPME and/or Form 322 ERA/PP Other must be filed between March 1 and May 15 of the assessment year in which new manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment becomes assessable, unless a filing extension has been obtained. A person who obtains a filing extension must file the form between March 1 and the extended due date of that year.
4. Property owners whose Statement of Benefits was approved after June 30, 1991 must submit Form CF-1 annually to show compliance with the Statement of Benefits. (IC 6-1.1-12.1-5.6)
5. The schedules established under IC 6-1.1-12.1-4(d) and IC 6-1.1-12.1-4.5(e) effective July 1, 2000 apply to any statement of benefits filed on or after July 1, 2000. The schedules effective prior to July 1, 2000 shall continue to apply to those statement of benefits filed before July 1, 2000.

SECTION 1		TAXPAYER INFORMATION	
Name of taxpayer David M. Allen, D.D.S. and Associates, PC			
Address of taxpayer (street and number, city, state and ZIP code) 4041 Parrnell Avenue, Fort Wayne Indiana 46805			
Name of contact person Brian C. Nordan		Telephone number 260-482-8386	
SECTION 2		LOCATION AND DESCRIPTION OF PROPOSED PROJECT	
Name of designating body Fort Wayne Common Council		Resolution number	
Location of property 4041 Parrnell Avenue, Fort Wayne IN 46805	County Allen	Taxing district 73-FW-WASH	
Description of manufacturing equipment and/or research and development equipment and/or logistical distribution equipment and/or information technology equipment (use additional sheets if necessary) X-ray, Lab Equipment, Technology, Software Communications System		ESTIMATED	
		Start Date	Completion Date
		Manufacturing Equipment	
		R & D Equipment	
		Logist Dist Equipment *	
		IT Equipment *	12/11
			12/13
SECTION 3		ESTIMATE OF EMPLOYEES AND SALARIES AS RESULT OF PROPOSED PROJECT	
Current number 87	Salaries 3,950,000	Number retained 87	Salaries 3,950,000
		Number additional 12	Salaries 450,000
SECTION 4		ESTIMATED TOTAL COST AND VALUE OF PROPOSED PROJECT	
NOTE: Pursuant to IC 6-1.1-12.1-5.1 (d) (2) the COST of the property is confidential.		Manufacturing Equipment	
		R & D Equipment	Logist Dist Equipment *
		IT Equipment *	
Current values			
Plus estimated values of proposed project			601,682.03
Less values of any property being replaced			
Net estimated values upon completion of project			
SECTION 5		WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER	
Estimated solid waste converted (pounds) _____		Estimated hazardous waste converted (pounds) _____	
Other benefits: NIA			
SECTION 6		TAXPAYER CERTIFICATION	
I hereby certify that the representations in this statement are true.			
Signature of authorized representative Brian C. Nordan		Title Gm, cmc	Date signed (month, day, year) 10/15/2011

* See IC 6-1.1-12.1-2.3.

FOR USE OF THE DESIGNATING BODY

We have reviewed our prior actions relating to the designation of this economic revitalization area and find that the applicant meets the general standards adopted in the resolution previously approved by this body. Said resolution, passed under IC 6-1.1-12.1-2.5, provides for the following limitations as authorized under IC 6-1.1-12.1-2.

A. The designated area has been limited to a period of time not to exceed — calendar years * (see below). The date this designation expires is December 31, 2016.

B. The type of deduction that is allowed in the designated area is limited to:

- | | |
|--|---|
| 1. Installation of new manufacturing equipment; | ☐ Yes ☒ No |
| 2. Installation of new research and development equipment; | ☐ Yes ☒ No |
| 3. Installation of new logistical distribution equipment. | ☐ Yes ☒ No |
| 4. Installation of new information technology equipment; | ☒ Yes ☐ No |

C. The amount of deduction applicable to new manufacturing equipment is limited to \$ N/A cost with an assessed value of \$ N/A.

D. The amount of deduction applicable to new research and development equipment is limited to \$ N/A cost with an assessed value of \$ N/A.

E. The amount of deduction applicable to new logistical distribution equipment is limited to \$ N/A cost with an assessed value of \$ N/A.

F. The amount of deduction applicable to new information technology equipment is limited to \$ unlimited cost with an assessed value of \$ unlimited.

G. Other limitations or conditions (specify) Subject to taxpayer's non-delinquent status on any and all property tax due to taxing jurisdictions within Allen County, Indiana.

H. The deduction for new manufacturing equipment and/or new research and development equipment and/or new logistical distribution equipment and/or new information technology equipment installed and first claimed eligible for deduction after July 1, 2000 is allowed for:

- | | |
|-------------------------------------|---|
| ☐ 1 year | ☐ 6 years |
| ☐ 2 years | ☐ 7 years |
| ☐ 3 years | ☐ 8 years |
| ☐ 4 years | ☐ 9 years |
| ☐ 5 years ** | ☒ 10 years ** |

** For ERA's established prior to July 1, 2000 only a 5 or 10 year schedule may be deducted.

Also we have reviewed the information contained in the statement of benefits and find that the estimates and expectations are reasonable and have determined that the totality of benefits is sufficient to justify the deduction described above.

Approved: (signature and title of authorized member)	Telephone number	Date signed (month, day, year)
Attested by:	Designated body	

* If the designating body limits the time period during which an area is an economic revitalization area, it does not limit the length of time a taxpayer is entitled to receive a deduction to a number of years designated under IC 6-1.1-12.1-4.5

Admn. Appr. _____

DIGEST SHEET

TITLE OF ORDINANCE: **Declaratory Resolution**

DEPARTMENT REQUESTING ORDINANCE: **Community Development Division**

SYNOPSIS OF ORDINANCE: **David M. Allen D.D.S. and Associates, P.C. dba Afdent Dental is requesting the designation of an Economic Revitalization Area for personal property improvements in the amount of \$601,682. In order to expand, Afdent Dental will purchase and install new information technology equipment.**

EFFECT OF PASSAGE: **In order to remain competitive, Afdent Dental will install new information technology equipment. The new information technology equipment is more energy efficient which will provide additional savings to the company. Ten full-time and two part-time jobs will be created as a result of the project.**

EFFECT OF NON-PASSAGE: **Potential loss of development and ten full-time and two part-time jobs**

MONEY INVOLVED (DIRECT COSTS, EXPENDITURES, SAVINGS): **No expenditures of public funds required.**

ASSIGNED TO COMMITTEE (PRESIDENT): **Thomas E. Smith and Elizabeth M. Brown**

MEMORANDUM



TO: City Council
FROM: Elissa McGauley, Economic Development Specialist
DATE: November 14, 2011
RE: Request for designation by David M. Allen D.D.S & Associates, PC dba Afdent Dental as an ERA for personal property improvements

BACKGROUND

PROJECT ADDRESS:	4041 Parnell Avenue	PROJECT LOCATED WITHIN:	Not Applicable
PROJECT COST:	\$ 601,682	COUNCILMANIC DISTRICT:	3

COMPANY PRODUCT OR SERVICE:	Afdent Dental is a provider of total family dental services including oral conscious sedation, oral surgery, root canal treatment, cosmetic enhancements, dental implants, whitening, and dentures.
PROJECT DESCRIPTION:	Afdent Dental will purchase and install new information technology equipment.

CREATED

RETAINED

JOBS CREATED (FULL-TIME):	10	JOBS RETAINED (FULL-TIME):	78
JOBS CREATED (PART-TIME):	2	JOBS RETAINED (PART-TIME):	9
TOTAL NEW PAYROLL:	\$ 450,000	TOTAL RETAINED PAYROLL:	\$ 3,950,000
AVERAGE SALARY (NEW):	\$ 37,500	AVERAGE SALARY (RETAINED):	\$ 45,402

COMMUNITY BENEFIT REVIEW

Yes ☐ No ☐ N/A ☒

Project will encourage vacant or under-utilized land appropriate for commercial or industrial use?

Yes ☒ No ☐ N/A ☐

Real estate to be designated is consistent with land use policies of the City of Fort Wayne?

Explain: Property to be designated is zoned SC3; Metropolitan Shopping Center. Use of property is consistent with the land use policies of the City of Fort Wayne.

Yes ☐ No ☐ N/A ☒

Project encourages the improvement or replacement of a deteriorated or obsolete structure?

Yes ☒ No ☐ N/A ☐

Project encourages the improvement or replacement of obsolete manufacturing and/or research and development and/or information technology and/or logistical distribution equipment?

Explain: Afdent Dental will purchase new information technology equipment.

Yes ☐ No ☐ N/A ☒

Project will result in significant conversion of solid waste or hazardous waste into energy or other useful products?

Yes ☐ No ☐ N/A ☒

Project encourages preservation of an historically or architecturally significant structure?

Yes ☐ No ☐ N/A ☒

Construction will result in Leadership in Energy and Environmental Design (LEED) certification by the U.S. Green Building Council?

Yes ☐ No ☐ N/A ☒

Construction will use techniques to minimize impact on combined sewer overflows? (i.e. rain gardens, bio swales, etc.)

Yes ☒ No ☐ N/A ☐

ERA designation induces employment opportunities for Fort Wayne area residents?
Explain: Ten full-time and two part-time jobs will be created as a result of the project.

Yes ☒ No ☐ N/A ☐

Average wage of all full-time jobs to be created is at least 150% of current Federal minimum wage.

Explain: The average wage of jobs created is 248% of the current Federal minimum wage rate.

Yes ☒ No ☐ N/A ☐

Average wage of all full-time jobs to be retained is at least 150% of current Federal minimum wage.

Explain: The average wage rate of jobs retained is 301% of the current Federal minimum wage rate.

Yes ☒ No ☐ N/A ☐

Taxpayer is NOT delinquent on any or all property tax due to any taxing jurisdiction within Allen County.

POLICY

Per the policy of the City of Fort Wayne, the following guidelines apply to this project:

1. The period of deduction for personal property is ten years.

Under Fort Wayne Common Council's tax abatement policies and procedures, Afdent Dental is eligible for a ten year deduction on personal property improvements. Attached is a spreadsheet that shows how the application scored under the review system.

COMMENTS

Signed:

Elisavinda McQuay
Economic Development Specialist

Personal Property Abatements

Tax Abatement Review System

	Points Possible	Points Awarded
Total new investment in equipment		6
Over \$5,000,000	10	
\$1,000,000 to \$4,999,999	8	
\$500,000 to \$999,999	6	
\$0 to \$499,999	4	
Total number of jobs created and/or retained		8
Over 150	10	
75 to 149	8	
25 to 74	6	
10 to 24	4	
Under 10	2	
Current # of employees increases 50-99%	6	
Current # of employees increases 100% or more	8	
Average annual salary of full-time jobs created and/or retained are % of the Federal Minimum Wage		10
Greater than 300% of the Federal Minimum Wage	10	
201% to 300% of the Federal Minimum Wage	7	
151% to 200% of the Federal Minimum Wage	3	
150% of the Federal Minimum Wage	1	
Health insurance provided by the company	5	5
Project involves reinvestment at current location of a business	10	10
Project involves new or startup business	5	
Construction uses green building techniques (ie LEED Certification)	5	
Construction uses techniques to minimize impact on Combined Sewer Overflows (CSOs)	2	
Project is located in a HUBzone	10	

Total	39
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7 to 11 Points	Three Year Abatement
12 to 16 Points	Five Year Abatement
17 to 23 Points	Seven Year Abatement
24 to 60 Points	Ten Year Abatement